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File No.

O/Stamp/52
No. 72/52

Legal Department

G BRANCH

Subject:—

Q-4

Opinion on the Indian
Stamp Act

O/Stamp/52

File No.

No 72/52

C O N T E N T S.

Legal Department File No. 0. Stamp/1952.

Sr. No.	R.I/-	C.No.	Subject	Pages
			Opinions on the Indian Stamp Act.	
1.		<u>G-387</u> 14-8-52	Questions (1)What is the minimum stamp fee for a deed of dissolution of partnership and (2)Whether proper duty or the amount required to make up the same can be recovered on dissolution deed in this case which is not duly stamped.	
2.		<u>G-432</u> 26-9-52	Question is to what stamp duty is payable in respect of the agreement(copies not made)	3-6

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2417

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Office of the R.L.A.

The questions for R.L.A.'s consideration are-

- (i) What is the minimum stamp fee for a deed of dissolution of partnership; and
- (ii) Whether proper duty or the amount required to make up the same can be recovered on dissolution deed in this case which is not duly stamped.

Re: Question No.(1):- Under Article 46(B) of Schedule II to the Indian Stamp Act, a dissolution deed is chargeable with stamp duty of Rs.10/-. This duty is increased in the State of Bombay by levy of a surcharge of annas 8 for a whole Rupee of stamp duty under the Bombay Increase of Stamp Duties Act, 1948. A surcharge of Rs.5/- is therefore payable in case of dissolution deed and the stamp duty comes to Rs.15/-.

Re: question No.(ii);-R.L.A.'s opinion No.G-381, dated the 7th November 1950 would apply and under section 33(1) of the Indian Stamp Act the dissolution deed in this case which is stamped with a stamp of Rs.1-2-0 only will have to be impounded and sent to the Collector for imposing the stamp duty and penalty under section 40(1)(b).

Sd/-
12-8

Remembrancer of Legal Affairs.

M.R.D.
16-7-56
C.4

U.R.to C.S.D.No.G-387,dated the 14th August 1952.